

Section One

Statewide Average Financial Tables and Charts

Introduction

Section One of this publication contains twelve statewide tables, ten of which display charts, that provide public school district financial data in various formats. Total expenditures refer to all public school districts, charter, and tribal schools general fund expenditures in the state. The student enrollments used to calculate total expenditures per pupil include FTE for regular K–12, skill center summer, detention centers and other state institutions, and special education headcount for birth-to-five programs as reported to OSPI. Detail reports for each school district, by enrollment size and by county, can be found in Section Three.

- Table One:** Ten-Year Comparison of Total General Fund Expenditures, Revenues, and Other Financing Sources
- Table Two:** Ten-Year Comparison of General Fund Expenditures Per Pupil
- Table Three:** Ten-Year Comparison of General Fund Revenues and Other Financing Sources Per Pupil and Percent of Total Revenues
- Table Four:** General Fund 2017–18 Expenditures by Program Groups
- Table Five:** General Fund 2017–18 Expenditures by Activity Groups
- Table Six:** General Fund 2017–18 Expenditures by Object
- Table Seven:** Total General Fund 2017–18 Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups
- Table Eight:** Total 2017–18 Expenditures and Revenues by Fund
- Table Nine:** Ten-Year Comparison of General Fund Ending Total Fund Balance
- Table Ten:** General Fund 2017–18 Total Ending Fund Balance
- Table Eleven:** Ten-Year Comparison of Tax Collections
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TABLE ONE

TEN-YEAR COMPARISON OF TOTAL GENERAL FUND EXPENDITURES, REVENUES, AND OTHER FINANCING SOURCES

Fiscal Year	Total General Fund Expenditures	Rate of Expenditure Increase	Total General Fund Revenue & O.F.S.	Rate of Revenue Increase
2017-18	\$ 14,281,633,855	9.2%	\$14,427,866,585	8.9%
2016-17	13,078,660,404	6.3%	13,248,700,869	4.9%
2015-16	12,308,143,017	9.0%	12,634,085,868	9.9%
2014-15	11,296,205,451	4.9%	11,496,213,459	5.8%
2013-14	10,763,802,742	6.9%	10,861,288,396	7.5%
2012-13	10,073,319,785	1.9%	10,107,617,074	1.4%
2011-12	9,889,351,043	0.3%	9,966,998,551	0.4%
2010-11	9,860,397,372	2.1%	9,927,789,037	0.5%
2009-10	9,661,442,054	(1.1%)	9,874,105,866	(0.2%)
2008-09	9,772,000,596	6.5%	9,892,583,836	6.9%

NOTE TO TABLE ONE: Table One presents a ten-year comparison of total General Fund expenditures, revenues, and other financing sources (O.F.S.) and the percentage of increase.

Total General Fund Expenditures, Revenues, and Other Financing Sources

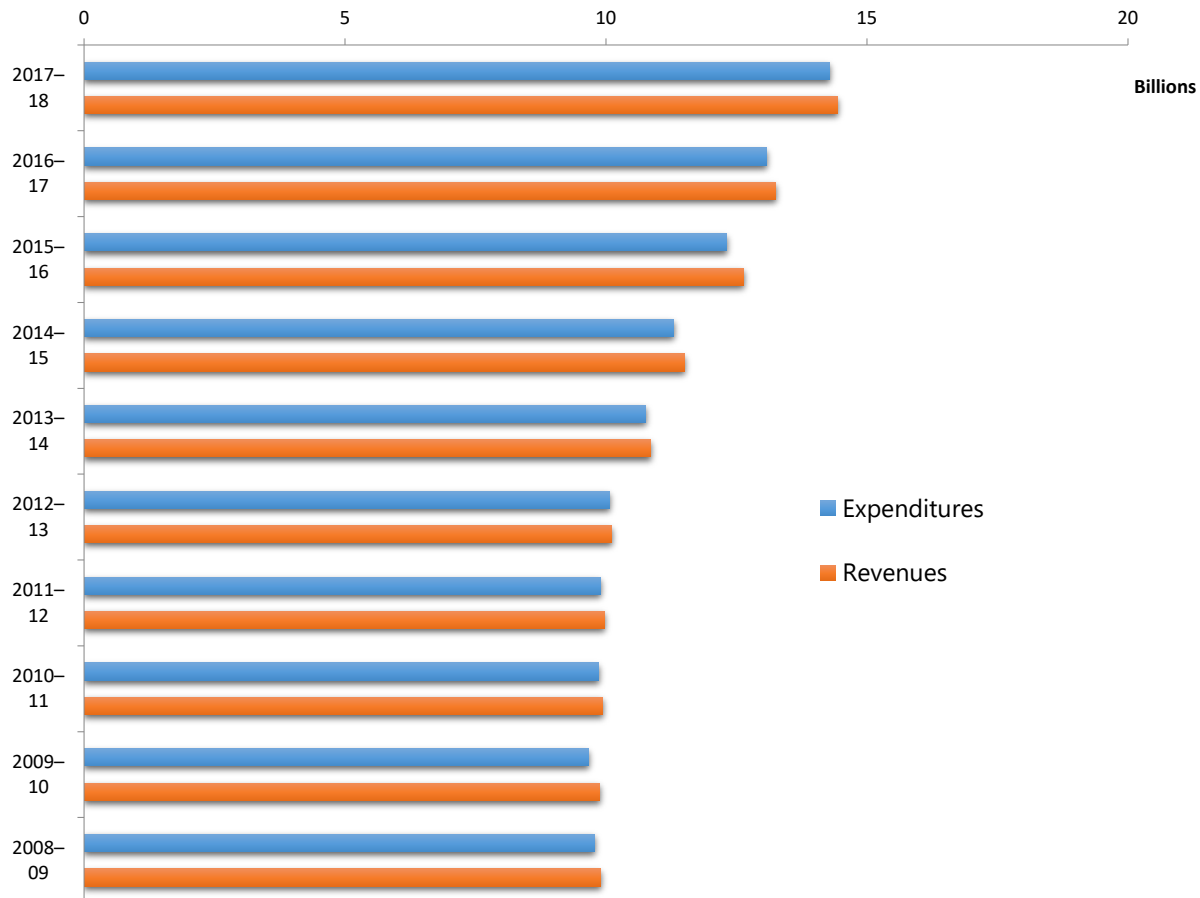


TABLE TWO

**TEN-YEAR COMPARISON OF
GENERAL FUND EXPENDITURES PER PUPIL**

Fiscal Year	Annual Total Enrollment *	Rate of Enrollment Increase	Total GF Expenditures Per Pupil*	Rate of Expenditure Increase Per Pupil*
2017-18	1,112,719.23	1.2%	\$12,834.89	7.9%
2016-17	1,099,227.62	2.3%	11,898.05	3.9%
2015-16	1,074,908.95	2.3%	11,450.41	6.5%
2014-15	1,051,082.92	1.3%	10,747.21	3.6%
2013-14	1,037,834.97	1.9%	10,371.40	4.9%
2012-13	1,018,977.45	0.3%	9,885.71	1.5%
2011-12	1,015,428.30	(0.2%)	9,739.09	0.5%
2010-11	1,017,158.42	0.5%	9,694.06	1.6%
2009-10	1,012,356.69	0.8%	9,543.52	(1.9%)
2008-09	1,004,284.56	1.0%	9,730.31	5.0%

NOTE TO TABLE TWO: Table Two presents a ten-year comparison of state average General Fund total expenditures per pupil and the rate of enrollment and expenditure increase.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

Total General Fund Expenditures Per Pupil

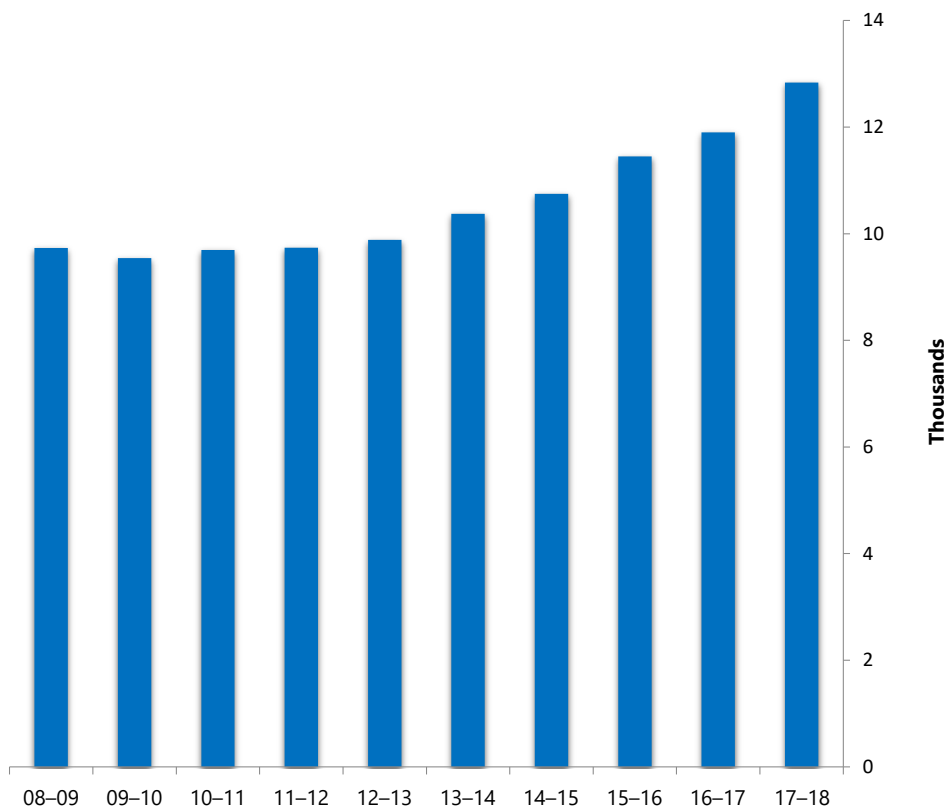


TABLE THREE

TEN-YEAR COMPARISON OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES PER PUPIL AND PERCENT OF TOTAL REVENUES

Fiscal Year	Total Revenues and O.F.S.	Local Revenues		State Revenues		Federal Revenues		Other Revenues and O.F.S.	
	\$/Per Pupil*	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total	\$/Per Pupil*	%/Total
2017-18	\$12,966.31	\$2,607.98	20.1%	\$9,357.30	72.2%	\$840.85	6.5%	\$160.18	1.2%
2016-17	12,036.58	2,518.79	20.9%	8,518.15	70.8%	857.66	7.1%	141.97	1.2%
2015-16	11,753.63	2,507.43	21.3%	8,243.71	70.1%	872.89	7.4%	129.60	1.1%
2014-15	10,937.49	2,453.23	22.4%	7,505.45	68.6%	854.98	7.8%	123.83	1.1%
2013-14	10,465.33	2,369.11	22.6%	7,139.71	68.2%	845.86	8.1%	110.65	1.1%
2012-13	9,919.37	2,348.97	23.7%	6,583.12	66.4%	888.51	9.0%	98.77	1.0%
2011-12	9,815.56	2,267.11	23.1%	6,521.61	66.4%	939.03	9.6%	87.81	0.9%
2010-11	9,760.32	2,129.30	21.8%	6,307.78	64.6%	1,245.63	12.8%	77.61	0.8%
2009-10	9,753.58	1,989.09	20.4%	6,399.84	65.6%	1,292.02	13.2%	72.64	0.7%
2008-09	9,850.38	1,893.81	19.2%	6,595.55	67.0%	1,293.97	13.1%	67.05	0.7%
2007-08	9,308.82	1,823.22	19.6%	6,607.09	71.0%	821.37	8.8%	57.14	0.6%

NOTES TO TABLE THREE: Table Three presents the state average revenues per pupil and the percent of total revenues for the last ten years. Revenues shown in the "Other Revenues and O.F.S. Per Pupil" column are made up of revenues from other school districts, other agencies and associations, and other financing sources. The term "other financing sources" includes general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds for the sale of general fixed assets, and transfers in.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenues.*

General Fund Revenues and Other Financing Sources Per Pupil

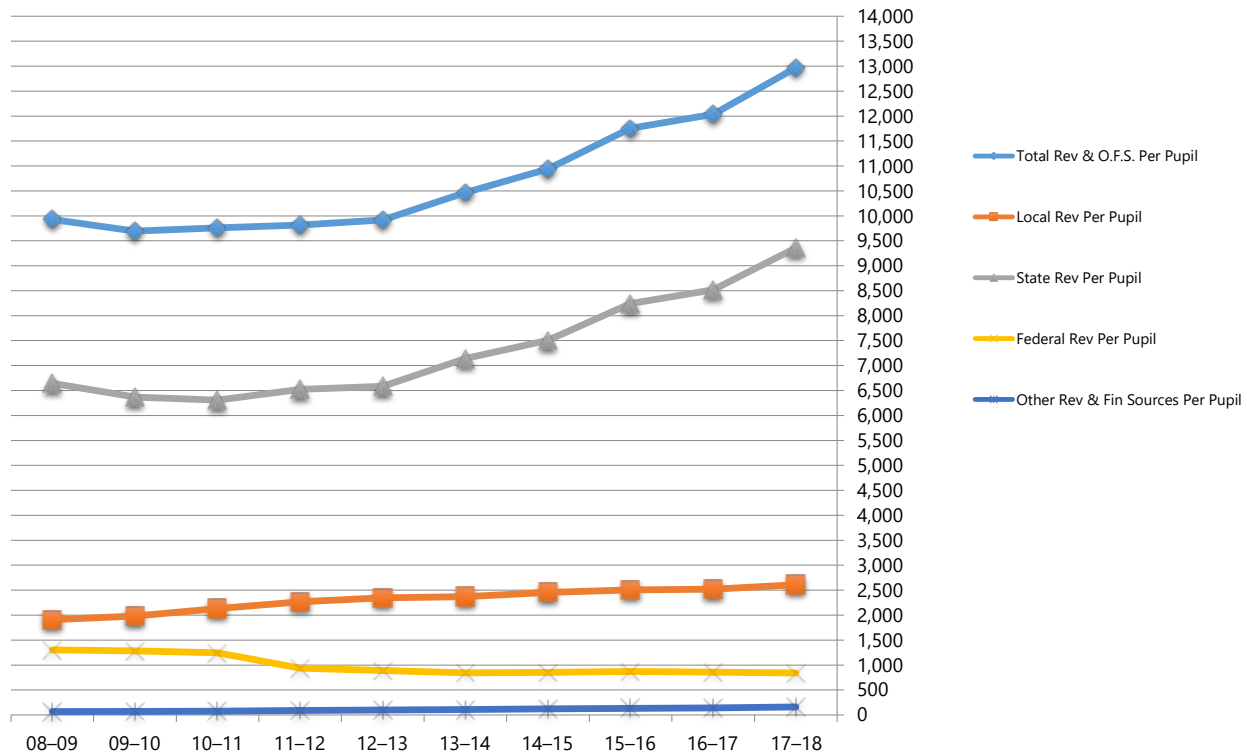


TABLE FOUR

GENERAL FUND 2017-18 EXPENDITURES BY PROGRAM GROUPS

<u>Program Groups</u>	<u>Dollars</u>	<u>% of Total General Fund Expenditures</u>	<u>\$/Per Pupil*</u>
Basic Education (Programs 01, 02, 03)	\$7,765,628,888	54.4%	\$6,978.97
Federal Stimulus (Programs 11, 12, 13, 14, 18, 19)	89,852	0.0%	0.08
Special Education (Programs 21, 22, 24, 25, 26, 29)	1,913,328,412	13.4%	1,719.51
Vocational/Skill Center (Programs 31, 34, 38, 39, 45, 46)	500,972,259	3.5%	450.22
Compensatory Education (Programs 51-69)	923,905,475	6.5%	830.31
Other Instructional Programs (Programs 71-79)	155,195,409	1.1%	139.47
Community Service (Programs 81, 86, 88, 89)	87,249,347	0.6%	78.41
Districtwide Support (Program 97)	1,963,534,244	13.7%	1,764.63
School Food Services (Program 98)	420,432,395	2.9%	377.84
Pupil Transportation (Program 99)	551,297,575	3.9%	495.45
Total General Fund Expenditures	\$14,281,633,855	100.0%	\$12,834.89

NOTES TO TABLE FOUR: Table Four presents a summarized comparison of expenditures by program groups. Programs of expenditures describe the categories that are directly involved in the instruction and education of students.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

Percent of Program Groups to Total General Fund Expenditures

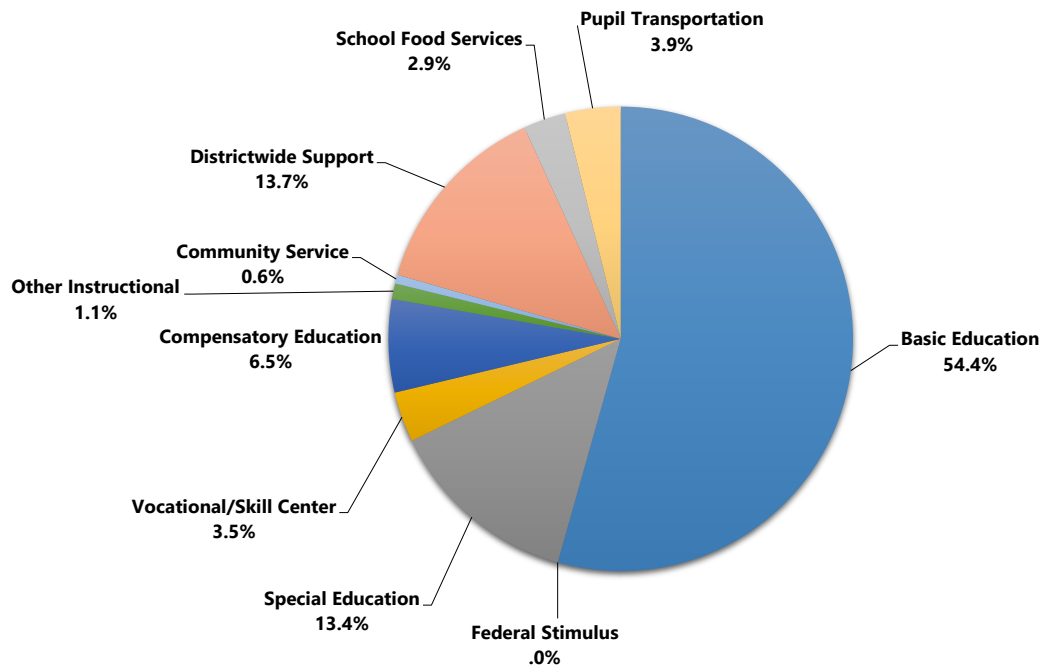


TABLE FIVE**GENERAL FUND 2017-18 EXPENDITURES BY ACTIVITY GROUPS**

<u>Activity</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Administration	\$1,820,488,022	12.75%	\$1,636.07
Building Administration	868,147,044	6.08%	\$780.20
23 Principal's Office	868,147,044	6.08%	\$780.20
Central Administration	952,340,978	6.67%	\$855.87
21 Instruction-Supervision	337,488,999	2.36%	\$303.30
12 Superintendent's Office	104,646,534	.73%	\$94.05
13 Business Office	175,216,828	1.23%	\$157.47
14 Human Resources	114,830,491	.80%	\$103.20
15 Public Relations	28,090,824	.20%	\$25.25
51 Pupil Transportation-Supervision	62,076,009	.43%	\$55.79
11 Board of Directors	43,319,517	.30%	\$38.93
61 Maintenance & Operation-Supervision	51,301,688	.36%	\$46.10
41 School Food Services-Supervision	35,370,088	.25%	\$31.79
Teaching and Teaching Support	10,089,561,053	70.65%	\$9,067.48
27 Teaching	7,969,083,456	55.80%	\$7,161.81
26 Health/Related Services	531,156,400	3.72%	\$477.35
24 Guidance and Counseling	378,028,528	2.65%	\$339.73
22 Learning Resources	182,186,948	1.28%	\$163.73
28 Extracurricular	241,157,257	1.69%	\$216.73
25 Pupil Management and Safety	144,115,688	1.01%	\$129.52
29 Payment to Other Districts	45,103,778	.32%	\$40.53
31 Instructional Professional Development	379,508,681	2.66%	\$341.06
32 Instructional Support	93,329,041	.65%	\$83.87
33 Curriculum	125,891,277	.88%	\$113.14
Other Support	2,371,584,780	16.61%	\$2,131.34
Maintenance and Operations	1,074,995,940	7.53%	\$966.10
63 Operation of Buildings	431,542,897	3.02%	\$387.83
65 Utilities	266,749,826	1.87%	\$239.73
64 Maintenance	270,804,764	1.90%	\$243.37
62 Grounds Maintenance	79,823,417	.56%	\$71.74
67 Building & Property Security	26,075,036	.18%	\$23.43
Pupil Transportation	478,733,277	3.35%	\$430.24
52 Operations	400,452,184	2.80%	\$359.89
56 Transportation Insurance	9,537,505	.07%	\$8.57
53 Maintenance	68,743,588	.48%	\$61.78
School Food Services	386,941,534	2.71%	\$347.74
44 Operations	229,016,483	1.60%	\$205.82
42 Food	157,925,051	1.11%	\$141.93
Other	430,914,029	3.02%	\$387.26
72 Information Systems	238,905,659	1.67%	\$214.70
68 Insurance (except transp.)	90,042,598	.63%	\$80.92
91 Public Activities	54,360,808	.38%	\$48.85
74 Warehousing & Distribution	18,142,301	.13%	\$16.30
73 Printing	9,972,669	.07%	\$8.96
85 Debt Service Expenditures	7,017,447	.05%	\$6.31
75 Motor Pool	12,472,547	.09%	\$11.21
Total Expenditures	\$14,281,633,855	100.00%	\$12,834.89

NOTES TO TABLE FIVE: Table Five presents a summarized comparison of expenditures by activity. Activities of expenditures describe function areas that are directly involved in the object of the programs. Refer to the chart on the following page.

***Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.**

TABLE FIVE (cont.)

Percent of Activity Groups to Total General Fund Expenditures

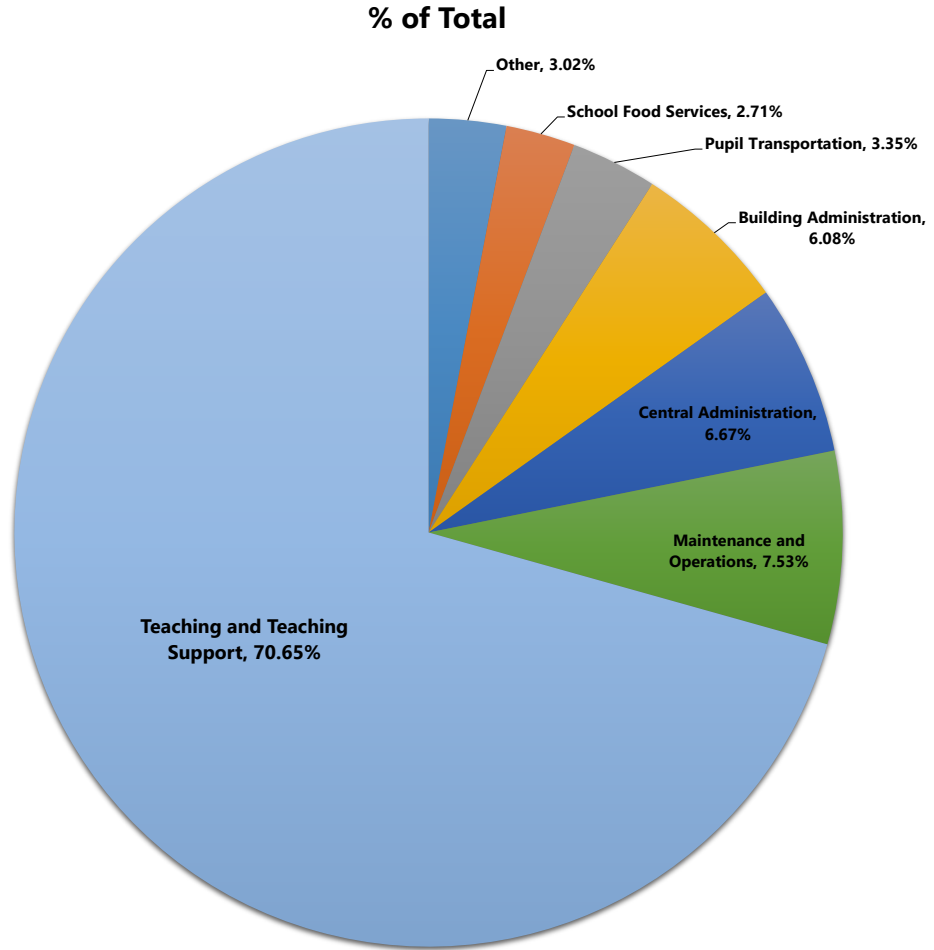


TABLE SIX

GENERAL FUND 2017-18 EXPENDITURES BY OBJECT

<u>Object of Expenditure</u>	<u>Dollars</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Salaries and Benefits	\$11,802,246,140	82.64%	\$10,606.67
Certificated Salaries Classified	6,129,749,153	42.92%	5,508.80
Salaries	2,374,548,496	16.63%	2,134.01
Benefits-Certificated & Classified	3,297,948,492	23.09%	2,963.86
Purchased Services	1,606,649,446	11.25%	1,443.89
Central/Building Administration	121,466,227	.85%	109.16
Teaching/Teaching Support	714,385,522	5.00%	642.02
School Food Services	55,054,602	.39%	49.48
Utilities	261,935,319	1.83%	235.40
Insurance	99,571,679	.70%	89.48
Information Systems	75,211,125	.53%	67.59
Pupil Transportation	132,319,225	.93%	118.92
Other	146,705,748	1.03%	131.84
Supplies and Instructional Mater	764,003,260	5.35%	686.61
Capital Outlay	68,480,016	.48%	61.54
Travel	40,254,993	.28%	36.18
Total Expenditures	\$14,281,633,855	100.00%	\$12,834.89

NOTES TO TABLE SIX: Table Six presents a summarized comparison of expenditures by object. Objects of expenditure describe the general nature of the goods or services required to accomplish the objectives of the program and activity.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures.*

Percent of Objects to Total General Fund Expenditures

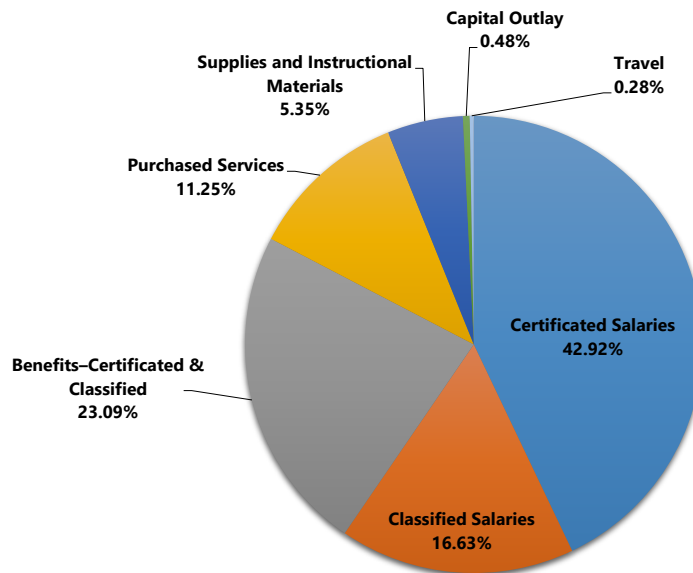


TABLE SEVEN

**TOTAL GENERAL FUND 2017-18 EXPENDITURES,
REVENUES, AND OTHER FINANCING SOURCES PER PUPIL
BY SCHOOL DISTRICT ENROLLMENT GROUPS**

Size Group	Annual Total Enrollment*	Percent of Total Enrollment	No. of Districts	Total Expenditures Per Pupil*	Total Revenues and O.F.S. Per Pupil*
Over 20,000	394,362.03	35.44%	15	\$13,113.14	\$13,203.61
10,000-19,999	266,162.79	23.92%	19	\$12,685.80	\$12,772.60
5,000-9,999	181,435.83	16.31%	26	\$12,256.47	\$12,366.50
3,000-4,999	114,409.00	10.28%	30	\$12,387.96	\$12,631.14
2,000-2,999	45,793.01	4.12%	18	\$12,710.28	\$12,787.27
1,000-1,999	54,380.55	4.89%	37	\$12,601.09	\$12,822.52
500-999	34,858.19	3.13%	47	\$13,180.63	\$13,481.52
100-499	19,023.66	1.71%	75	\$16,385.18	\$16,932.60
Under 100	2,294.17	0.21%	43	\$23,672.54	\$25,066.78
TOTALS:	1,112,719.23	100.00%	310	\$12,834.89	\$12,966.31

NOTE TO TABLE SEVEN: Table Seven compares the average FY 2017-18 total expenditures, revenues, and other financing sources (O.F.S.) per pupil by school district enrollment groups.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenue.*

General Fund Expenditures, Revenues, and Other Financing Sources Per Pupil by School District Enrollment Groups

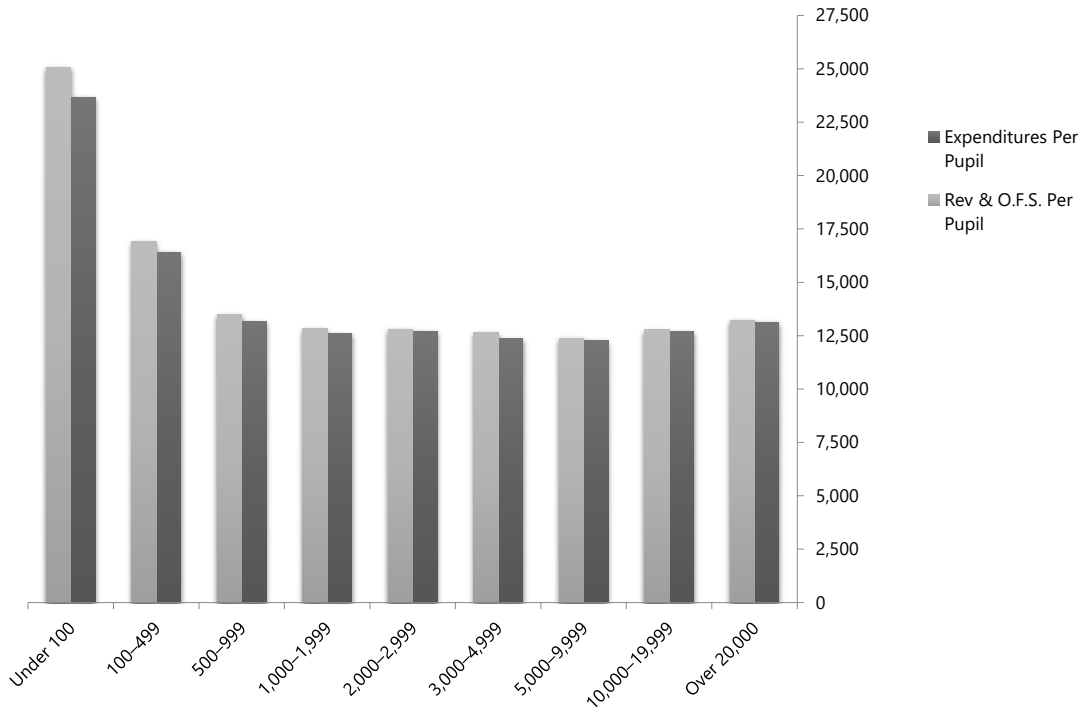


TABLE EIGHT

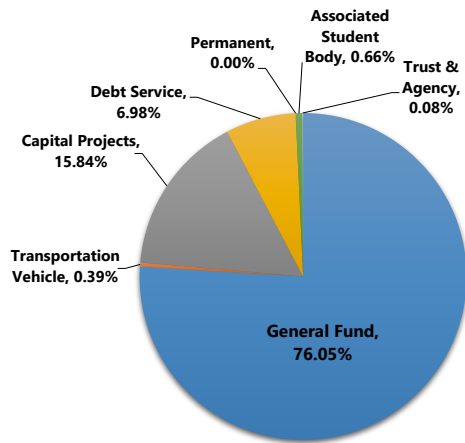
TOTAL 2017-18 EXPENDITURES AND REVENUES BY FUND

Fund	Total All Fund Expenditures	% of		Total All Fund Revenues	% of	
		Total For All Funds	\$ Per Pupil For All Funds*		Total For All Funds	\$ Per Pupil For All Funds*
General	\$14,281,633,855	76.05%	\$12,834.89	\$14,427,866,585	72.50%	\$12,966.31
Debt Service	1,309,924,113	6.98%	\$1,177.23	1,613,783,585	8.11%	\$1,450.31
Interest	568,802,697	3.03%	\$511.18			
Principal	741,121,416	3.95%	\$666.05			
Capital Projects	2,975,371,810	15.84%	\$2,673.96	3,639,778,903	18.29%	\$3,271.07
Sites	154,970,795	.83%	\$139.27			
Buildings	2,578,109,664	13.73%	\$2,316.95			
Equipment	133,245,650	.71%	\$119.75			
Instructional Technology	87,436,867	.47%	\$78.58			
Energy	5,782,643	.03%	\$5.20			
Sales and Lease	512,011	.00%	\$0.46			
Debt	15,314,181	.08%	\$13.76			
Transportation Vehicle	74,177,087	.39%	\$66.66	74,030,704	0.37%	\$66.53
Transportation Equipment	73,437,909	.39%	\$66.00			
Debt	739,178	.00%	\$0.66			
Permanent Fund	2,348	.00%	\$0.00	16,880	0.00%	\$0.02
Total Governmental Funds	18,641,109,214	99.26%	\$16,752.75	19,755,476,658	99.27%	\$17,754.23
Associated Student Body	123,214,665	.66%	\$110.73	127,383,939	0.64%	\$114.48
Other Trust & Agency Funds	15,030,154	.08%	\$13.51	18,459,459	0.09%	\$16.59
Total Expenditures For All Fund	\$18,779,354,034	100.0%	\$16,876.99	\$19,901,320,056	100.00%	\$17,885.30
Total Revenues For All Funds						

NOTES TO TABLE EIGHT: Table Eight presents a summarized total of all district funds. A fund is described as a major self-balancing account used to carry out a specific task.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil expenditures and revenues.*

Percent of Governmental Funds to Total Expenditures For All Funds



Percent of Governmental Funds to Total Revenues For All Funds

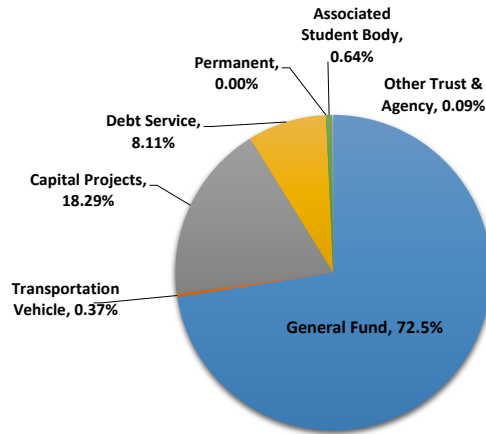


TABLE NINE

**TEN-YEAR COMPARISON OF
GENERAL FUND ENDING TOTAL FUND BALANCE**

Fiscal Year	Ending Total Fund Balance	Percentage of Change	Fund Balance as a Percentage of Total Expenditures	Fund Balance as a Percentage of Total Revenues	\$/Per Pupil*
2017-18	\$1,619,038,585	3.8%	11.3%	11.2%	\$1,455.03
2016-17	1,560,043,494	6.6%	10.9%	10.8%	1,417.32
2015-16	1,462,883,532	18.2%	11.9%	11.6%	1,360.94
2014-15	1,237,868,829	12.4%	10.1%	8.7%	1,177.71
2013-14	1,100,873,745	5.1%	8.9%	8.7%	1,060.74
2012-13	1,047,633,714	(1.2%)	9.7%	9.6%	1,028.12
2011-12	1,060,235,768	4.7%	10.7%	10.6%	1,044.13
2010-11	1,012,662,781	2.5%	10.3%	10.2%	995.58
2009-10	987,326,983	23.2%	10.2%	10.0%	975.28
2008-09	801,549,954	15.2%	8.2%	8.1%	798.13

NOTE TO TABLE NINE: Table Nine presents the General Fund Ending Total Fund Balance for the last ten years, the percentage change in Fund Balance, and the percentage that Total Fund Balance was of total General Fund expenditures and revenues in each year.

**Please see the Introduction to Section One for a description of the enrollment used for per-pupil revenues.*

**General Fund Total Ending Fund Balance as a Percentage
of Total Expenditures and of Total Revenues**

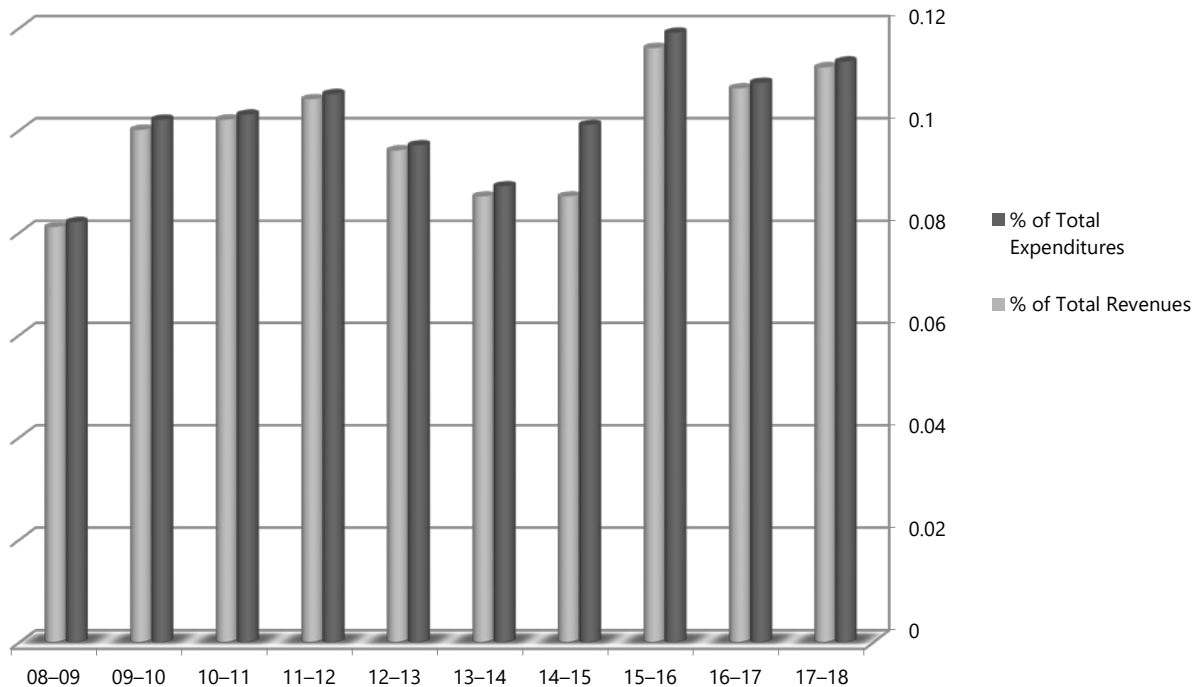


TABLE TEN

GENERAL FUND 2017-18 TOTAL ENDING FUND BALANCE

	<u>Total \$</u>	<u>% of Total</u>	<u>\$/Per Pupil*</u>
Nonspendable Fund Balance-Inventory & Prepaid Items	\$70,866,693	4.38%	\$63.69
Total Nonspendable Fund Balance	\$70,866,693	4.38%	\$63.69
Restricted for Other Items	\$12,971,503	0.80%	\$11.66
Restricted for Unequalized Deductible Revenues	\$3	0.00%	\$0.00
Restricted for Carryover of Restricted Revenues	\$70,433,937	4.35%	\$63.30
Restricted for Debt Service	\$24,178,864	1.49%	\$21.73
Restricted for Self Insurance	\$5,959,290	0.37%	\$5.36
Restricted for Uninsured Risks	\$8,993,419	0.56%	\$8.08
Restricted for Skill Center	\$7,238,569	0.45%	\$6.51
Restricted for Carryover of Food Service	\$14,679,675	0.91%	\$13.19
Total Restricted Fund Balance	\$144,455,260	8.92%	\$129.82
Committed to Other Purposes	\$45,802,184	2.83%	\$41.16
Committed to Economic Stabilization	\$51,107,183	3.16%	\$45.93
Total Committed Fund Balance	\$96,909,367	5.99%	\$87.09
Assigned to Contingencies	\$42,704,139	2.64%	\$38.38
Assigned to Other Capital Projects	\$31,225,017	1.93%	\$28.06
Assigned to Other Purposes	\$309,400,075	19.11%	\$278.06
Total Assigned Fund Balance	\$383,329,232	23.68%	\$348.26
Unassigned to Minimum Fund Balance	\$324,816,328	20.06%	\$291.91
Unassigned Fund Balance	\$598,661,705	36.98%	\$538.02
Total Unassigned Fund Balance	\$923,478,033	57.04%	\$829.93
Total Ending Fund Balance	\$1,619,038,585	100.00%	\$1,455.03

NOTE TO TABLE TEN: Table Ten presents a statewide total for General Fund Reserved, Unreserved, and Total Ending Fund Balance, the percentage of Total Fund Balance, and the amount per pupil.

****Please see the Introduction to Section One for a description of the enrollment used for per-pupil fund balance.***

TABLE TEN (cont.)

General Fund 2017-18 Reserved and Unreserved Fund Balance as a Percentage of Total Ending Fund Balance

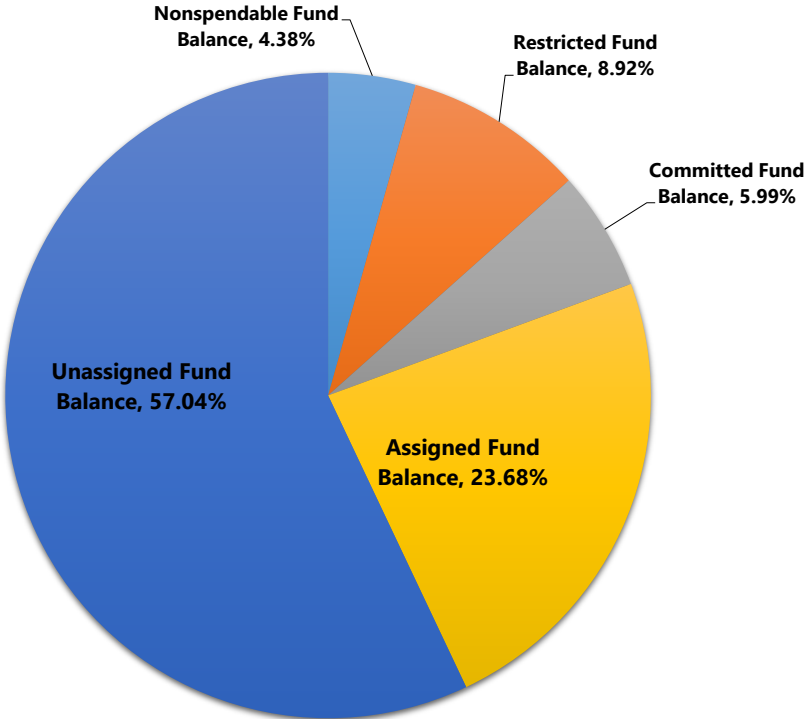


TABLE ELEVEN

TEN-YEAR COMPARISON OF TAX COLLECTIONS

Fiscal Year Tax Collection	Total General Fund Excess Levy	Statewide Tax Collection Percentages		
		Spring	Fall	Total
2018	\$2,575,171,210	54.78	44.83	99.60
2017	2,460,534,159	54.87	44.84	99.71
2016	2,365,389,991	54.69	45.27	99.96
2015	2,277,046,778	54.81	45.56	100.37
2014	2,131,114,007	56.03	45.72	101.74
2013	2,077,493,568	54.18	45.81	99.99
2012	1,992,097,806	53.95	45.60	99.55
2011	1,920,656,047	53.42	45.79	99.20
2010	1,732,098,770	53.16	45.89	99.05
2009	1,632,569,771	52.85	45.80	98.65

NOTE TO TABLE ELEVEN: Table Eleven presents the total General Fund excess levy amounts and the spring, fall, and the total tax collection percentages for the past ten years.

TABLE TWELVE

TEN-YEAR COMPARISON OF GENERAL LONG-TERM LIABILITIES

Fiscal Year	General Long-Term Liabilities	<u>\$/Per Pupil*</u>	Percentage of Change
2017-18	\$18,744,730,845	\$16,846	2.9%
2016--17	17,995,647,244	16,371	(1.7%)
2015-16	17,901,053,920	16,654	12.4%
2014-15	15,566,970,889	14,810	54.5%
2013-14	9,948,134,255	9,585	2.4%
2012-13	9,540,201,510	9,363	0.7%
2011-12	9,444,648,582	9,301	(0.3%)
2010-11	9,487,426,195	9,327	1.6%
2009-10	9,293,558,376	9,180	(1.9%)
2008-09	9,402,000,566	9,362	(1.0%)

NOTES TO TABLE TWELVE: Table Twelve presents the last ten years of general long-term liabilities as of year-end. This debt consists of compensated absences payable to employees, contracts and notes payable, capital leases, voted bonds, noncancellable operating leases, and claims & judgments. Over 95 percent of the liabilities reported each year are for voted bonds.

A significant accounting policy change occurred in Fiscal Year 2015-2016. Per GASB Statement 68, Accounting and Financial Reporting for Pension Plans, the districts proportionate share of the net pension liability reported by the Washington State Department of Retirement Systems is now reported on the Schedule of Long-Term Liabilities.

***Please see the Introduction to Section One for a description of the enrollment used for per-pupil long-term liabilities.**

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